I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: June 5, 2009

Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-108USRCE (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Seiji Sugiura et al.

Application No.: 10/533,182 Confirmation No.: 4456

Filed: April 27, 2005 Art Unit: 1795

For: FUEL CELL HAVING INLET AND OUTLET

BUFFERS

Examiner: Kwang S. Han

AMENDMENT AND RESPONSE TO ADVISORY ACTION

MS RCE Commissioner for Patents Post Office Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Advisory Action mailed April 23, 2009 (Paper No. 20090414) and the Final Office Action mailed January 6, 2009 (Paper No. 20081230), Applicants submit the following amendments and remarks in the above-identified U.S. patent application, along with a Request for Continued Examination (RCE):

Amendments to the Claims begin on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.